

Excise Abatement Instructions

If Your Motor Vehicle is Sold or Traded

If the plates were returned to the Registry a return plate receipt must accompany the abatement application along with a **bill of sale**.

If the plates were transferred to another vehicle a copy of the **new registration** must accompany the abatement application along with the **bill of sale**.

If Your Motor Vehicle is Stolen

If the vehicle is stolen and not recovered within 30 days, the owner will be entitled to an abatement if the theft of the vehicle was reported to the local police within 48 hours of discovery of the theft. After 30 days, the owner must surrender the certificate of registration and obtain a certificate from the Registry of Motor Vehicles indicating that he/she has done so. **This certificate and the local police report of the theft should be presented to the Board of Assessors along with the application for abatement.** The board Falsely reporting the theft of a motor vehicle or trailer will result in severe penalties and a person may be charged up to three times the excise due on the vehicle for an entire year.

If You've Moved Within Massachusetts

The owner must pay the motor vehicle excise to the city or town in which he/she resided on January 1. If the owner moved before the first of the year, he/she must pay the tax to the new community to which the owner moved. If the owner did not notify the Registry that he/she moved before the first of the year, it may be necessary to file for an abatement with the former city or town which had sent the excise bill. Most cities or towns will dismiss the bill and reroute it to the new community once the owner furnishes proof that he/she had moved before the first of the year.

If You've Moved Out of Massachusetts

If the owner of a vehicle moves out of Massachusetts and registers his/her vehicle in another state and cancels his/her Massachusetts registration or does not renew the Massachusetts registration, he/she can file an application for an abatement for that portion of the year after the month in which the motor vehicle was registered in the new state or in which the Massachusetts registration was cancelled, whichever is the later. **Please note that it is necessary for a person who has moved out-of-state to cancel the registration in MA and obtain a plate return receipt in order to avoid problems with an excise tax abatement application** or future registration in the new state, unless the new state as a general policy confiscates the plates from the old state (MA, i.e.). In such a case, the owner is still required to cancel the registration from MA, but no plate return receipt is required if proof of registration in the new state is presented.

To be filed on or before December 31 of the year next succeeding the year to which the excise relates or if the bill is first sent after December 1, of such succeeding year the form must be filed within 30 days of the mailing of the bill.

State Tax Form 126

ABATEMENT

CERTIFICATE NO. _____

THE COMMONWEALTH OF MASSACHUSETTS

Town of Andover

**APPLICATION FOR ABATEMENT OF
MOTOR VEHICLE AND TRAILER EXCISE**

Do No Write In This Space

Received

To be filed on or before December 31 of the year next succeeding the year to which the excise relates or if the bill is first sent after December 1, of such succeeding year the form must be filed within 30 days of the mailing of the bill. Abatement may be granted if motor vehicle is sold and registration cancelled or if vehicle is traded for another vehicle; if registrant and motor vehicle are transferred to another state or country with proof of registration in another state or country and proof of cancellation of Massachusetts registration; if motor vehicle is overvalued; if there is subsequent registration of same vehicle in same year by same person; or if vehicle is stolen and notification of theft within 48 hours is given to police, certificate of registration surrendered not less than 30 days after the theft and certificate from Registry verifying same.

TO THE BOARD OF ASSESSORS:

NAME OF PERSON ASSESSED _____ TEL NO _____

ADDRESS _____

Residential if an individual; Principal place of business, if a corporation, partnership, or voluntary association.

The above named person assessed hereby makes application, under General Laws, Chapter 60A Section 2, for an abatement of **MOTOR VEHICLE AND TRAILER EXCISE** for the reasons hereinafter set forth.

STATEMENT OF FACTS

Registration No _____ Date of Registration _____

Your Bill No. _____

Date of Issue _____

Mo. Day Year

Year _____ Model _____ Mfg. _____ Type _____

Number of Cylinders or rated capacity _____ Vehicle Identification No. _____

Date of any sale or transfer of Motor Vehicle or Trailer _____

Name and address of purchaser _____

If another vehicle is Registered on the same Registration enclose a copy of the new Registration.

Date _____ Place Garaged _____ Make _____

If no second vehicle is registered, attach copy of plate return receipt.

If vehicle reregistered in another state, attach copy of out of state registration & plate return receipt.

Reasons for application: _____

CONTENTIONS OF THE LAW

SUBSCRIBED THIS _____ day of _____ 20____ UNDER THE PENALTIES OF PURJURY

SIGNATURE OF PERSON ASSESSED _____

FILING THIS APPLICATION DOES NOT STAY THE COLLECTION OF YOUR EXCISE. IT SHOULD BE PAID AS ASSESSED. REFUND WILL FOLLOW IF ABATEMENT IS ALLOWED.

Do not write below this line

Notice Sent _____ for hearing _____ Hearing held _____ with _____

Date Date Date Name

Original Excise \$ _____ Valuation \$ _____ Ward _____ Page _____ Line _____ Unit _____

No. of months

Abatement Allowed \$ _____ assessed _____ Reason _____

Adjusted Excise \$ _____

Board of Assessors

of ANDOVER

Date _____ 20____

THIS FORM APPROVED BY DEPARTMENT OF REVENUE